

Mr. Steven H. Fisch
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DT: January 14, 2012

TO: The Chambers of the Honorable Burton R. Lifland

FM: Steven H. Fisch

RE: S. Fisch/ (SIPC v BLMIS) Case #: 08-01789 Docket #: 4521 Type: Motion

Honorable Burton R. Lifland:

Please accept this letter as my brief opposing the Trustee's Motion For An Order To Affirm Trustee's Determination Denying Claims Of ERISA Claimants Without Accounts In Their Names. I oppose the motion because I believe that I should be considered a customer of BLMIS in that I invested and lost significant 401k assets (\$338,400) with BLMIS, I have provided the court with documentation of this in my previous filings (Madoff Account #1ZA081-3). Although I did not have an account in my name directly with BLMIS, the retirement assets that I lost were part of a qualified 401k retirement plan and essentially were held in an account within the plan in my name. I believe I should be able to submit a claim directly for my 401k losses, rather than having to rely on the retirement plan to submit a claim on my behalf.

In filing this opposition, I would like to adopt the legal arguments presented by other objectors and request that I be permitted to recover the losses I suffered in my 401k plan as a result of the fraud at BLMIS.

Thank you,

Steven Fisch

The Chambers of the Honorable Burton R. Lifland
United States Bankruptcy Court
One Bowling Green
New York, NY 10004
Attn: Clerk for Madoff/Picard case

cc: Baker & Hostetler LLP
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Attn: David J. Sheehan

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